

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

Scott Baker, Fire Chief
Jim Antti, Assistant Chief
Eric Guevin, Fire Marshal



Bill Kirschner, Chair
Ann Grant, Vice Chair
Greg Felton, Trustee
Kevin Kjer, Trustee
Larry Schussel, Trustee

Nevada Department of Taxation
1550 College Parkway, Suite 115
Carson City, NV 89706-7937

Tahoe Douglas Fire Protection District _____ herewith submits the FINAL budget for the
fiscal year ending June 30, 2018

This budget contains 5 funds, including Debt Service, requiring property tax revenues totaling \$ 5,845,681

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed 1 If the final computation requires, the tax rate will be lowered.

This budget contains 7 governmental fund types with estimated expenditures of \$ 12,714,629 and
1 proprietary funds with estimated expenses of \$ 2,773,031

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I Gregory Scott Baker
(Print Name)
Fire Chief
(Title)

certify that all applicable funds and financial operations of this Local Government are listed herein

Signed Gregory Scott Baker

Dated: 5/24/17

APPROVED BY THE GOVERNING BOARD

William A. Kirschner
Ann Grant
Greg Felton
Kevin Kjer
Larry Schussel

SCHEDULED PUBLIC HEARING:

Date and Time 5/24/17 2:30 PM

Publication Date 5/12/2017

Place: 193 Elks Point Road, Zephyr Cove, Nevada 89448

**TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
FINAL BUDGET
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Fiscal Year Ending June 30, 2018

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FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/16	ESTIMATED CURRENT YEAR ENDING 06/30/17	BUDGET YEAR ENDING 06/30/18
General Government	9	9	7
Judicial			
Public Safety	50	50	52
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT	59	59	59
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	59	59	59
POPULATION (AS OF JULY 1)	4,559	4,559	4,559
SOURCE OF POPULATION ESTIMATE*	2010 CENSUS	2010 CENSUS	2010 CENSUS
Assessed Valuation (Secured and Unsecured Only)	1,089,565,376	1,145,617,964	1,156,603,660
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	1,089,565,376	1,145,617,964	1,156,603,660
TAX RATE			
General Fund	0.3581	0.3581	0.3581
Special Revenue Funds	0.0100	0.0100	0.0100
Capital Projects Funds	0.0200	0.0200	0.0200
Enterprise Fund	0.2000	0.2000	0.2000
Fire Safe Community Fund	0.0500	0.0500	0.0500
TOTAL TAX RATE	0.6381	0.6381	0.6381

* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page: 1
Schedule S-2

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2017-2018

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL PREABATED AD VALOREM REVENUE [(2)X(4)/100]	AD VALOREM TAX ABATEMENT [(5)-(7)]	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.7664	1,156,603,660	8,864,210	0.4981	5,761,043	1,197,912	4,563,131
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines							
VOTER APPROVED: C. Voter Approved Overrides	0.1400	1,156,603,660	1,619,245	0.1400	1,619,245	336,695	1,282,550
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428,185)							
E. Indigent (NRS 428,285)							
F. Capital Acquisition (NRS 354,59815)							
G. Youth Services Levy (NRS 62B,150, 62B,160)							
H. Legislative Overrides							
I. SCORT Loss (NRS 354,59813)	0.3326	1,156,603,660	3,847,259	0.0000	0.0000	0.0000	0.0000
J. Other:	-						
K. Other:	-						
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.3326	1,156,603,660	3,847,259	0.0000	0.0000	0.0000	0.0000
M. SUBTOTAL A, C, L	1.2390	1,156,603,660	14,330,714	0.6381	7,380,288	1,534,607	5,845,681
N. Debt:							
O. TOTAL M AND N	1.2390	1,156,603,660	14,330,714	0.6381	7,380,288	1,534,607	5,845,681

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)
SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

If an entity chooses to budget for an amount in column 5 which is lower or higher than the amount produced by the formula, please attach an explanation.

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES
 Budget Summary for TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
 (Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES, AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General	4,433,737	1,831,090	1,364,500	125,000	200,000	1,646,042	953,274	10,553,643
Capital Projects/Special Revenue				75,000			131,314	206,314
Sick Leave/ Special Revenue	229,000						179,170	408,170
Special Services	80,000		98,800	15,000			92,313	286,113
Health Insurance		1,965,755	40,000				594,176	2,599,931
Fire Safe Community Fund	1,004,978	268,469	298,300	360,000		105,688	51,042	2,088,477
Fire Flow Initiative Fund			25,000	500,000				525,000
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS	5,747,715	4,065,314	1,826,600	#####	200,000	1,751,730	2,001,289	16,667,648

* FUND TYPES: R - Special Revenue
 C - Capital Projects
 D - Debt Service
 T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2018

Budget Summary for TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2)**	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Ambulance Enterprise Fund		998,000	2,773,031	1,817,742		200,000	514,025	(271,314)
TOTAL		998,000	2,773,031	1,817,742		200,000	514,025	(271,314)

* FUND TYPES: E - Enterprise
 I - Internal Service
 N - Nonexpendable Trust

** Include Depreciation

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Ad Valorem Taxes	3,052,869	3,091,895	3,200,772	3,200,772
Intergovernmental				
Consolidated Tax	4,195,965	4,293,814	4,343,653	4,343,653
Fed In Lieu Tax				
Plan Check Fee	220,980	75,000	50,000	50,000
Subtotal	7,469,814	7,460,709	7,594,425	7,594,425
Other	10,988			
Miscellaneous	416,878			
Interest	2,196	900	2,000	2,000
Other (2014 Safer Grant)	257,417	581,190	290,595	290,595
Sale of Assets				
Subtotal	687,479	582,090	292,595	292,595
Net appreciation in fair value of investments				
Subtotal	8,157,293	8,042,799	7,887,020	7,887,020
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved	124,000	124,000	124,000	124,000
Unreserved	3,869,233	3,959,001	2,542,623	2,542,623
TOTAL BEGINNING FUND BALANCE	3,993,233	4,083,001	2,666,623	2,666,623
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL AVAILABLE RESOURCES	12,150,526	12,125,800	10,553,643	10,553,643

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

GENERAL FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
			TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Ad Valorem Taxes	173,545	172,683	178,764	178,764
Interest income	3	100	25	25
Sale of Assets				
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	173,548	172,783	178,789	178,789
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	481,056	524,742	27,525	27,525
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	481,056	524,742	27,525	27,525
TOTAL RESOURCES	654,604	697,525	206,314	206,314
EXPENDITURES				
Capital Outlay	129,862	670,000	75,000	75,000
Subtotal	129,862	670,000	75,000	75,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	524,742	27,525	131,314	131,314
ENDING FUND BALANCE	524,742	27,525	131,314	131,314
TOTAL COMMITMENTS & FUND BALANCE	654,604	697,525	206,314	206,314

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

CAPITAL PROJECTS FUND

	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Ad Valorem Taxes	87,051	86,342	89,382	89,382
Interest income	1	100	20	20
Sale of Assets				
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	87,052	86,442	89,402	89,402
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	444,538	427,326	318,768	318,768
TOTAL BEGINNING FUND BALANCE	444,538	427,326	318,768	318,768
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	531,590	513,768	408,170	408,170
EXPENDITURES				
Salaries & Wages	104,264	195,000	229,000	229,000
Subtotal	104,264	195,000	229,000	229,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE	427,326	318,768	179,170	179,170
Reserved				
Unreserved				
ENDING FUND BALANCE	427,326	318,768	179,170	179,170
TOTAL COMMITMENTS & FUND BALANCE	531,590	513,768	408,170	408,170

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SICK LEAVE FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Grants				
Contracts	29,000	31,000	29,000	29,000
Interest income		20	20	20
Other Income	4,394			
Subtotal	33,394	31,020	29,020	29,020
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)	100,000	100,000	100,000	100,000
BEGINNING FUND BALANCE				
Reserved				
Unreserved	190,159	216,973	157,093	157,093
TOTAL BEGINNING FUND BALANCE	190,159	216,973	157,093	157,093
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	323,553	347,993	286,113	286,113
EXPENDITURES				
Salaries & Wages	80,000	80,000	80,000	80,000
Services & Supplies	22,155	98,900	98,800	98,800
Capital Outlay	4,425	12,000	15,000	15,000
Subtotal	106,580	190,900	193,800	193,800
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	216,973	157,093	92,313	92,313
TOTAL ENDING FUND BALANCE	216,973	157,093	92,313	92,313
TOTAL COMMITMENTS & FUND BALANCE	323,553	347,993	286,113	286,113

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B

SPECIAL SERVICES FUND

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Interest income	914	200	1,000	1,000
Other Income				
Net Appreciation in Fair Value of Invest.				
Subtotal	914	200	1,000	1,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
Transfer From General Fund	1,728,597	1,363,037	1,346,042	1,346,042
Transfer From Ambulance Enterprise Fund	553,161	534,489	514,025	514,025
Transfer From Fire Safe Community Fund	151,159	149,458	105,688	105,688
BEGINNING FUND BALANCE				
Reserved				
Unreserved	1,647,671	1,548,311	633,176	633,176
TOTAL BEGINNING FUND BALANCE	1,647,671	1,548,311	633,176	633,176
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES	4,081,502	3,595,495	2,599,931	2,599,931
EXPENDITURES				
Employee Benefits	2,533,191	2,922,319	1,965,755	1,965,755
Service & Supplies		40,000	40,000	40,000
Subtotal	2,533,191	2,962,319	2,005,755	2,005,755
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved	1,548,311	633,176	594,176	594,176
ENDING FUND BALANCE	1,548,311	633,176	594,176	594,176
TOTAL COMMITMENTS & FUND BALANCE	4,081,502	3,595,495	2,599,931	2,599,931

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B

HEALTH INSURANCE FUND

	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
REVENUES				
Ad Valorem Taxes	549,096	585,053	589,121	589,121
Grants	311,292	30,000	100,000	100,000
Contracts and Strike Team	823,427	785,000	800,000	800,000
Interest income	9	100	50	50
Other income	32,858			
Subtotal	1,716,682	1,400,153	1,489,171	1,489,171
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	941,599	1,068,802	599,306	599,306
Prior Period Adjustment(s)	941,599	1,068,802	599,306	599,306
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE				
TOTAL RESOURCES	2,658,281	2,468,955	2,088,477	2,088,477
EXPENDITURES				
Salaries & Wages	938,021	1,004,906	1,004,978	1,004,978
Employee Benefits	210,060	268,985	268,469	268,469
Services & Supplies	277,903	321,300	334,300	298,300
Capital Outlay	12,336	125,000	275,000	360,000
Bad debt expense				
Subtotal	1,438,320	1,720,191	1,882,747	1,931,747
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Transfers Out (Schedule T)	151,159	149,458	105,688	105,688
ENDING FUND BALANCE				
Reserved				
Unreserved	1,068,802	599,306	100,042	51,042
TOTAL ENDING FUND BALANCE	1,068,802	599,306	100,042	51,042
TOTAL COMMITMENTS & FUND BALANCE	2,658,281	2,468,955	2,088,477	2,088,477

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B

FIRE SAFE COMMUNITY FUND

REVENUES	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/18 (4)	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
Grants				
Contracts				
Interest income				
Other Income				
Fees			300,000	300,000
Contributions			225,000	225,000
Subtotal			525,000	525,000
OTHER FINANCING SOURCES:				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE				
Reserved				
Unreserved			0	0
TOTAL BEGINNING FUND BALANCE			0	0
Prior Period Adjustment(s)				
Residual Equity Transfers				
TOTAL RESOURCES			525,000	525,000
EXPENDITURES				
Salaries & Wages				
Services & Supplies			25,000	25,000
Capital Outlay			500,000	500,000
Subtotal			525,000	525,000
OTHER USES				
CONTINGENCY (not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE				
Reserved				
Unreserved			0	0
TOTAL ENDING FUND BALANCE			0	0
TOTAL COMMITMENTS & FUND BALANCE			525,000	525,000

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE B

FIRE FLOW INITIATIVE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
User Fees	930,896	1,120,100	998,000	998,000
Total Operating Revenue	930,896	1,120,100	998,000	998,000
OPERATING EXPENSE				
Salaries & Wages	1,296,643	1,275,751	1,350,600	1,350,600
Employee Benefits	324,979	599,205	609,031	609,031
Service and Supplies	258,669	361,300	370,900	363,400
Bad Debt	244,416	490,000	350,000	350,000
Depreciation/Amortization	71,189	100,000	100,000	100,000
Total Operating Expense	2,195,896	2,826,256	2,780,531	2,773,031
Operating Income or (Loss)	(1,265,000)	(1,706,156)	(1,782,531)	(1,775,031)
NONOPERATING REVENUES				
Interest Earned		200	100	100
Property Taxes	1,735,454	1,726,833	1,787,642	1,787,642
Other Income	31,951	12,300	30,000	30,000
Grant revenue				
Total Nonoperating Revenues	1,767,405	1,739,333	1,817,742	1,817,742
NONOPERATING EXPENSES				
Interest Expense				
Total Nonoperating Expenses				
Net Income before Operating Transfers	502,405	33,177	35,211	42,711
Transfers (Schedule T)				
In				200,000
Out	(553,161)	(534,489)	(514,025)	(514,025)
Net Operating Transfers				
CHANGE IN NET POSITION	(50,756)	(501,312)	(478,814)	(271,314)

TAHOE-DOUGLAS FIRE PROTECTION DISTRICT
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET POSITION

AMBULANCE FUND

PROPRIETARY FUND	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/18	
	ACTUAL PRIOR YEAR ENDING 6/30/2016	ESTIMATED CURRENT YEAR ENDING 6/30/2017	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
User Fees Collected	893,538	1,120,100	998,000	998,000
Salaries & Wages	(1,238,164)	(1,275,751)	(1,350,600)	(1,350,600)
Benefits	(553,161)	(599,205)	(609,031)	(609,031)
Service and Supplies	(266,687)	(361,300)	(370,900)	(363,400)
a. Net cash provided by (or used for) operating activities	(1,164,474)	(1,116,156)	(1,332,531)	(1,325,031)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
AdValorem Taxes	1,737,336	1,726,833	1,787,642	1,787,642
Other Income	31,951	12,300	30,000	30,000
Operating Transfer out	(553,161)	(534,489)	(514,025)	(514,025)
Payment of Advances from other Funds				
Cash from Grant				
Operating Transfer in				200,000
b. Net cash provided by (or used for) noncapital financing activities	1,216,126	1,204,644	1,303,617	1,503,617
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Purchase of Equipment	(54,308)	(50,000)	(50,000)	(250,000)
Sale of Assets				
Collection of Contract Receivable				
c. Net cash provided by (or used for) capital and related financing activities	(54,308)	(50,000)	(50,000)	(250,000)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Sale of Investment Activities				
Purchase of Investment Securities				
Interest income		200	100	100
Gain On Sale Of Investments				
d. Net cash provided by (or used in) investing activities	-	200	100	100
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,656)	38,688	(78,814)	(71,314)
CASH AND CASH EQUIVALENTS AT July 1, 2017	36,973	34,317	73,005	73,005
CASH AND CASH EQUIVALENTS AT June 30, 2018	34,317	73,005	(5,809)	1,691

TAHOE DOUGLAS FIRE PROTECTION DISTRICT

SCHEDULE F-2 STATEMENT OF CASH FLOWS

AMBULANCE FUND

Page: 15
Schedule F-2

TAHOE - DOUGLAS FIRE PROTECTION DISTRICT

Explanation of Ending Fund Balance for the Year Ending June 30, 2018

General Fund:

The ending fund balance represents funds being accumulated for the on-going capital improvements program and funding the anticipated unemployment reserve for District employees.

Capital Projects/Special Revenue Fund:

The ending fund balance represents funds being accumulated for funding on-going capital improvements associated with engine and other vehicle acquisitions.

Sick Leave Reserve/Special Revenue Fund:

The ending fund balance represents funds being accumulated for funding the accumulated sick leave anticipated for District employees.

Special Service Fund:

The Special Service fund balance represents funds being accumulated for funding on-going expenditures associated with providing Special Services outside firefighting and EMS.

Health Insurance Fund:

The Health Insurance Trust fund balance represents funds being accumulated for funding the on-going health and medical benefits and the Annual Required Contribution (ARC) as defined by TDFPD OPEB GASB 45 report for Retirees Health and medical benefits.

Fire Safe Community Fund:

The ending fund balance represents funds being accumulated for funding on-going capital improvements and vehicle purchases associated with the fuels abatement program.

Fire Flow Initiative Fund:

The ending fund balance represents funds being accumulated for funding on-going capital improvements associated with emergency fire flow to include fireboat, tender, and other necessary equipment acquisitions.

SCHEDULE OF EXISTING CONTRACTS
Budget Year 2017 - 2018

Local Government: Tahoe Douglas Fire Protection District

Contact: Chief Gregory Scott Baker

E-mail Address: sbaker@tahoefire.com

Daytime Telephone: 775-5889-3591

Total Number of Existing Contracts: 17

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Reason or need for contract:
1	Reese Kintz Guinasso Law Firm			56,800.00	59,600.00	Attorney
2	Dr. John Watson			12,000.00	12,000.00	Medical Director
3	David, Johnson and Larson			119,460.00	131,000.00	Accountants
4	Eide Bailey			54,000.00	59,000.00	Auditor
5	Intermedix			48,700.00	51,000.00	Ambulance Billing Co.
6	TRPA			3,000.00	3,000.00	Storage Rental-TRPA Building (Engine, Ambulance)
7	Warren Reed			72,600.00	76,230.00	Dept Insurance Building/Contents/Liability
8	ARC			34,000.00	35,700.00	Physicals, drug screen, fit for duty
9	Douglas County 911			127,300.00	133,750.00	911 dispatch & radio
10	Infinisource			0.00	0.00	Cobra Insurance
11	Benefit Resource Inc			3,488.00	3,587.00	Cafeteria Plan
12	Sustainable Comm. Advocates			6,000.00	6,000.00	Consultant
13	Home Town Health			1,315,600.00	1,447,100.00	Medical Insurance
14	Sun Life			159,720.00	167,706.00	Vision & Dental Insurance
15	The Standard			26,684.00	29,353.00	Life, Disability, Death Insurance
16	Barton Healthcare System			29,400.00	30,870.00	FF Physicals
17	Nevada Photo Source			1,185.00	1,245.00	Photography
18	National Benefit Services			63,668.00	70,035.00	Retirees HRA
19	Ben Sharit			2,500.00	0.00	Consultant
20	Carson City			3,000.00	3,000.00	Fire Training Facility
21	Nevada Division of Forestry			60,000.00	60,000.00	Wildfire Protection Plan
22	Creative Consulting			5,000.00	5,000.00	GEMT consultant
23	Total Proposed Expenditures			2,204,105.00	2,385,176.00	

SCHEDULE OF PRIVATIZATION CONTRACTS

Budget Year 2017 - 2018

Local Government: Tahoe Douglas Fire Protection District

Contact: Chief Gregory Scott Baker

E-mail Address: sbaker@tahoeffire.com

Daytime Telephone: 775-588-3591

Total Number of Privatization Contracts: NONE

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2017-18	Proposed Expenditure FY 2018-19	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Not Applicable									
2										
3										
4										
5										
6										
7										
8	Total									

Attach additional sheets if necessary.

**Nevada Department of Taxation
Local Government Finance**

**CHECKLIST FOR FINAL BUDGET REVIEW
EXEMPT DISTRICTS (same as Condensed except this is for the "Final")**

Entity: _____

Reviewed by: _____

Date: _____

RATES ENTERED	
Operating Rate	0.0000
Voter Approved	0.0000
Legislative	0.0000
Debt Service	0.0000
TOTAL	0.0000

GENERAL QUESTIONS

	Yes	No	N/A
Have appropriate schedules been filed?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 2nd paragraph of the transmittal form relates to property tax revenues. Does the dollar amount agree with the Total Line, Column 3, of Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
The 4th paragraph of the transmittal form relates to expenditures and proprietary expenses. Do the amounts shown agree with total expenditures (Columns 1-4) Schedule A-1 and total expenses (Columns 2 & 4) of Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the certification letter signed? (NAC 354.140) (Note: Signatures of a majority of all members of the governing board required on the <i>final</i> budget)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the publication and public hearing dates correct? (See calendar of events. Per NRS 354.596, not less than 7 nor more than 14 days.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include an explanation for a general fund ending fund balance less than 4% of the total actual prior year expenditures (pursuant to NAC 354.650)?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the budget include the Lobbying Expense Estimate (Form 30)? This form is to be submitted only for legislative years. 2016 is not a legislative year.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-2

	Yes	No	N/A
Is employment by function entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are assessed values correctly entered for each time period? Verify prior and current year with the Redbook; Budget year with Revenue Projection, Part A (Check NPM.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do the total tax rates for operating and debt agree with the Tax Rate Book for Actual Prior Year and Estimated Current Year and with Schedule A for the Budget Year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are populations entered for each time period?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the source indicated?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

SCHEDULE S-3 (Not required if does not levy tax)

	Yes	No	N/A
Are the correct tax rates recorded in Column 1? (<i>Revenue Projection, Column 11</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are correct assessed values recorded in Column 2? (<i>Revenue Projection, Column 4</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do assessed values agree with Schedule S-2 and final revenue projections? (<i>Revenue Projections, Column 5</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are the correct ad valorem revenue amounts recorded in Column 3? (<i>Revenue Projection, Column 8</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the total in Column 5 agree with the total in Column 3, Schedule A?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the Net Proceeds of Minerals (NPM) recorded correctly?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Check the Supplemental City-County Relief Tax (SCCRT) loss rate. Is the tax rate and revenue equal to or less than the revenue projection? (<i>Revenue Projection, Part A, Column 26 & 27</i>)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
**Is the Total Total <i>close</i> to the proforma projection? If not is there an explanation?*	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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SCHEDULE A

	Yes	No	N/A
Do entries in Column 1 agree with beginning balances in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Is the total operating tax rate on Schedule A equal to the total tax rate in Column 4 of Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does Column 3 total (less debt service not applicable to maximum) agree with the total of Column 5 on Schedule S-3?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does total Column 7 on Schedule A plus Column 5 on Schedule A-2 agree with transfers in column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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SCHEDULE A-1

	Yes	No	N/A
Does total Column 6 on Schedule A-1 plus Column 6 on Schedule A-2 agree with transfers out column on Schedule T?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do entries in Columns 7 and 8 agree with ending balances and totals in all funds?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does the schedule foot and crossfoot?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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SCHEDULE A-2

	Yes	No	N/A
Does the net income for each fund agree with the net income figures listed on Schedule A-2?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do totals in Column 8 and Total Totals on Schedules A and A-1 agree?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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SCHEDULES B

	Yes	No	N/A
Do Actual Prior Year total revenues, expenditures, and beginning and ending fund balances, for each fund, agree with the audit?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are all the funds in the audit included in the budget?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed revenue classification as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity followed expenditure function and activity reporting as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity subtotaled and totaled all expenditures by activity within a function per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Has entity budgeted:			
One amount for total salary and wages?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for employee benefits?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for services and supplies?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
One amount for capital outlay as per budget instructions?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do ending fund balances carry forward as beginning fund balances for the next year?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
If not, is there an explanation?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Do total resources agree with total fund commitments and fund balance?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Are budgeted contingencies for governmental funds three percent or less of expenditures, excluding transfers? (NRS 354.608)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Does any governmental fund show a budgeted deficit? [NRS 354.598 (5)]	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

NOTES:

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DEBT - SCHEDULES C AND C-1**Yes****No****N/A**

Are lease payments identifiable in appropriate fund?

For debt requiring ad valorem taxes:

Do the debt requirements for the fiscal year compare to the audit report?

Will the expiration of any debt issues allow for a reduction in debt rate?

Are reserves at June 30 equal to one year or less of debt requirements for the fiscal year or is an explanation of bond covenant attached?
(NAC 354.650)

Calculate the debt tax rate. (Attach the tape to the back of this page.)

Does this rate equal the rate of Schedule A?

Do general obligation types of debt compare with the audit or indebtedness report?

Is debt that is directly being paid from proprietary funds and trust funds listed on the Schedule C-1?

Do the principal and the interest requirements on Schedule C-1 agree with the principal and interest payments budgeted in the debt service or other fund?

Do all debt issues reflected on Schedule C-1, or elsewhere in the budget, agree with approvals (if necessary) from the Department? (Watch for lease stacking.)

NOTES:

SCHEDULES F-1 AND F-2**Yes****No****N/A**

Do Actual Prior Year total revenues and expenditures agree with the audit?

Do any proprietary funds have a negative retained earnings shown in the audit?

Have the total cash and cash equivalents been budgeted in a positive position at the end of the year?

Has depreciation been shown as an expense? (If not, check the audit report)

NOTES:

SCHEDULE T**Yes****No****N/A**

Is Schedule T prepared in accordance with example in budget instructions?

NOTES: